

**CURRICULUM VITAE**

**IMPORTANT – The Curriculum Vitae cannot exceed 4 pages. Instructions to fill this document are available in the website.**

<b>Part A. PERSONAL INFORMATION</b>		<b>CV date</b>	27/04/2023
First name	Beatriz		
Family name	García Osma		

e-mail	<a href="mailto:bgosma@emp.uc3m.es">bgosma@emp.uc3m.es</a>	URL Web <a href="https://business.uc3m.es/en/faculty/profesor/perfil/beatriz-garcia-osma">https://business.uc3m.es/en/faculty/profesor/perfil/beatriz-garcia-osma</a> <a href="https://scholar.google.com/citations?user=RmQV3C8AAAAJ&amp;hl=en">https://scholar.google.com/citations?user=RmQV3C8AAAAJ&amp;hl=en</a> <a href="https://www.scopus.com/authid/detail.uri?authorId=57207913782">https://www.scopus.com/authid/detail.uri?authorId=57207913782</a> <a href="https://www.webofscience.com/wos/author/record/797939">https://www.webofscience.com/wos/author/record/797939</a>
Open Researcher and Contributor ID (ORCID) (*)	0000-0002-6600-8342	

(\*) Mandatory

**A.1. Current position**

Position	Catedrático Universidad		
Initial date	15-07-2017		
Institution	Universidad Carlos III de Madrid		
Department/Center	Economía de la Empresa		
Country	Spain	Teleph. Number	91 624 8927
Key words	Capital markets, financial reporting quality, corporate governance, international accounting, disclosure		

**A.2. Previous positions (research activity interruptions, see call)**

Period	Position/Institution/Country/Interruption cause
Nov-2004 – July 2015	Profesor Ayudante (2004-2007), Ayudante Doctor (2007-2009) y Profesor Titular de Universidad (2009-2015)/Universidad Autónoma de Madrid/Spain/promotion to UC3M
Oct-2007 – Oct-2008	Marie Curie Post-Doctoral Research Fellow/Lancaster University/UK

**A.3. Education**

PhD, Licensed, Graduate	University/Country	Year
Licenciada ADE	Universidad Autónoma de Madrid	2000
DEA Economía Financiera y Contabilidad	Universidad Autónoma de Madrid	2002
PhD Accounting and Finance	Lancaster University	2007

**Part B. CV SUMMARY** (max. 5000 characters, including spaces) to complete this section, please read carefully: "**Instructions to fill CVA**"

I have over 70 publications, including articles, books and book chapters. Among them, I've published 35 papers in International Journals, 5 in the top 5 of the area: *Journal of Accounting and Economics*, *The Accounting Review*, *Review of Accounting Studies*, and *Accounting Organizations and Society*. JAE and TAR in particular, are the leading Journals. Other merits (January 2022):

- Sexenios: 4 (Research: 2002-2007; 2008-2013; 2014-2019; Transference: 2008-2013)
- h-index: 19 ([WoS](#)); 21 ([Scopus](#)); 30 ([Google Scholar](#))
- Total citations: 1608 (WoS); 1947 (SCOPUS); 5803 (Google Scholar)



- Average citations in last 5 years (2017-2021): 166.2 (WoK); 194 (SCOPUS); 510.4 (GS)
- SSRN: According to SSRN, I'm author #2,815 (of 1,207,622) by downloads (percentile 1)
- PhDs supervised to completion in the last 10 years: 8 (first employment of last students: Warwick Business School, Stockholm School of Economics, BI Norwegian Business School, Bayes-City University of London.) Member of the thesis committee of 14 PhD students, including thesis defended at Università Ca' Foscari (Italia), University of Lausanne HEC (Suiza), Exeter University y Bristol University (Reino Unido), and Copenhagen Business School (Dinamarca).

Professor of Financial Economics and Accounting at Universidad Carlos III de Madrid since 2017. Previously, I was Associate Professor at the Universidad Autónoma de Madrid, where I was also Director and Coordinator of the Master in Accounting, Auditing and its effects on Capital Markets (UAM-UAH), from 2010 to 2015. I have 3 five-year excellence in teaching (*quinquenios*) recognized (2005-2009; 2010-2014; 2015-2019).

I have been elected twice by Spanish academics as representative of Spain in the Council of the European Accounting Association (EAA), the main academic association in the area (the Council is composed of one national representative per country). I was a member, again by vote, of the EAA Management Committee between 2014 and 2017, the association's executive body. In 2018, I was appointed editor-in-chief of EAA's flagship journal, the European Accounting Review, a Q1 journal.

My research examines the quality of financial information, its determinants and its consequences. My publications are the result of a significant effort to disseminate research and increase the impact of the research conducted. I have given more than one hundred seminars, more than 20 invited lectures at national and international conferences, and more than 30 invited seminars at prestigious universities, such as LSE, Tilburg University or Bocconi. I have also presented my research and submitted reports to international and national regulatory bodies and professional associations, such as European Financial Reporting Advisory Group EFRAG, the International Forum of Accounting Regulators, the CNMV or the Institute of Chartered Accountants of Spain.

I have been principal researcher in five research projects funded by the Ministry of Science and Innovation and participated in numerous others. In particular, in 2 EU projects (Marie Curie), 4 MICINN projects, 2 projects funded by EFRAG-ICAS, 4 by AECA, 1 by ASEPUC-ICAC, 5 by CAM and 2 by IVIE. I also obtained the AECA Chair "Carlos Cubillo de Contabilidad y Auditoría" (4th Edition) and participated, as a researcher, in the 2nd and 3rd editions.

I have been awarded several prizes and recognitions, such as the XII and XVIII "José María Fernández Pirla" awards; VIII "Carlos Cubillo Valverde" award; XI AECA award; Emerald Citation of Excellence 2006; Cátedra UAM-Accenture Award 2014 or XXIII Foro de Finanzas Award to the best paper on regulation.

Between 2016 and 2018, I directed the Doctoral Colloquium (DC) of the EAA (Financial Accounting track), the highest possible recognition of doctoral education by the association. The DC is an exclusive, invitation-only event for the best PhD students in Europe (only 18 students and 6 professors per track).

## Part C. RELEVANT MERITS

### C.1. Publications

*Must be include the corresponding author, the position occupied by the applicant researcher)*

1. Cascino, S., M. Clatworthy, B. Garcia Osma, J. Gassen, I. Shahem. 2021. The Usefulness of Financial Accounting Information: Evidence from the Field, **The Accounting Review**, forthcoming. <http://dx.doi.org/10.2139/ssrn.3008083>
2. García Lara, J.M., B. García Osma and F. Penalva. 2020. Accounting conservatism and the limits to earnings management. **Journal of Accounting and Public Policy**, 39(4): 1-26. DOI: [10.2139/ssrn.2165694](https://doi.org/10.2139/ssrn.2165694)

3. García Osma, B., A. Mora, L. Porcuna. 2019. Prudential Supervisors' Independence and Income Smoothing in European Banks **Journal of Banking and Finance**, 102: 156-176. DOI: [10.1016/j.jbankfin.2019.03.001](https://doi.org/10.1016/j.jbankfin.2019.03.001)
4. García Osma, B., J. Gomez-Conde, E. Heras. 2018. Debt pressure and interactive use of control systems: Effects on cost of debt. **Management Accounting Research**, 40: 27-46. DOI: [10.1016/j.mar.2017.10.001](https://doi.org/10.1016/j.mar.2017.10.001)
5. García Lara, J.M., B. García Osma, A. Mora. M. Scapin. 2017. The monitoring role of female directors over accounting quality. **Journal of Corporate Finance**, 45, 651-668. DOI: [10.1016/j.jcorpfin.2017.05.016](https://doi.org/10.1016/j.jcorpfin.2017.05.016)
6. García Lara, J.M., B. García Osma and F. Penalva. 2016. Accounting conservatism and firm investment efficiency. **Journal of Accounting and Economics**, 61(1): 221-238. DOI: [10.1016/j.jacceco.2015.07.003](https://doi.org/10.1016/j.jacceco.2015.07.003)
7. García Lara, J.M., B. García Osma and F. Penalva. 2011. Conditional conservatism and cost of capital. **Review of Accounting Studies**, 16(2), 247-271. DOI: [10.1007/s11142-010-9133-4](https://doi.org/10.1007/s11142-010-9133-4)
8. García Osma, B. and E. Guillamón Saorín. 2011. Corporate governance and impression management. **Accounting, Organizations and Society**, 36(4-5), 187-208. DOI: [10.1016/j.aos.2011.03.005](https://doi.org/10.1016/j.aos.2011.03.005)

## C.2. Congress

Please, include the modality of your participation (invited conference, oral presentation, poster).

Only report on last 2 years, due to space constraints.

- 2022: HEC Paris, AAA Annual Congress (San Diego), 25th Financial Reporting and Business Communication Conference (Plenary) at Calgary (Italy), XXV Workshop on Accounting and Management Control "Memorial Raymond Konopka," Lisbon Accounting Conference Católica | Nova SBE (virtual), 2022 International Workshop on ESG-Values (Plenary), Irish Accounting and Finance Association (IAFA) Doctoral Colloquium (Plenary), Groningen University, ESADE Spring Workshop 2022 (discussant), 44th European Accounting Association (EAA) Annual Conference (editor panel), Exeter Business School (virtual), IX Research Forum on Challenges in Management Accounting Control (editor panel, virtual), VARS-EAA (Meet the editor, virtual).
- 2021: ICADE Pontificia Comillas (Editor Panel), XX GRUDIS Conference & Doctoral Colloquium (Plenary, virtual), VII Jornada de Investigación en Auditoría (Plenary, virtual), Manchester University Business School (virtual seminar), BAFA Doctoral Masterclass (Plenary, virtual), National University Ireland Galway (virtual), Porto University (virtual), EAA 2021 Annual Conference Symposium on Audit Analytics-Data Collection for Archival Research (panelist, virtual), EAA 2021 Annual Conference Editor's panel (panelist, virtual), CAAA 2021 Annual Conference Editor's panel (panelist, virtual), VIII Research Forum Challenges in MCS, AFAANZ 2021 Annual Conference Editor's panel (panelist, virtual), AAA 2021 Annual Meeting Editor's panel (panelist, virtual), AAA 2021 Annual Meeting ICAEW Panel Users' Perspectives (panelist, virtual), Macquarie Business School (Jill McKinnon Research Seminar, virtual), Stockholm School of Economics, Jornadas de Docencia e Investigación ASEPUC (keynote), XXI Congress of the Spanish Accounting Association, University of Bath (virtual seminar), Bocconi University (virtual seminar), Montpellier Business School (virtual seminar).

## C.3. Research projects

(must indicate their personal contribution, and lines of research for which they have been responsible)

- PRINCIPAL RESEARCHER "CYBERAWARE-Ciberseguridad: Determinantes y Consecuencias. Sensibilización Social" (TED2021-129861B-I00). Agencia Estatal de Investigación. 2022-2024. 138.000 EUR. Ongoing.
- PRINCIPAL RESEARCHER "Multifaceted accounting: from keeping a healthy financial system to ESG reporting" (PID2019-111143GB-C33). Ministerio de Ciencia e Innovación.



2020-2023. 45.254 EUR. I have focused on examining decision usefulness and the use of social media, such as Twitter in CSR reporting (publications [1], [2] above).

- PRINCIPAL RESEARCHER “Sobre la estrategia corporativa de comunicación financiero-contable: Elecciones y objetivos” (ECO2016-77579-C3-3-P). Ministerio de Economía y Competitividad (Programa de Investigación de Excelencia) 2017-2019. 15.000 EUR. I examined gender issues as well as how management controls aid external reporting. Publications [3], [4], [5] above.
- PRINCIPAL RESEARCHER “Información Contable y gobierno corporativo: Efectos sobre la financiación empresarial, las políticas de inversión y el valor de la empresa” (ECO2013-48328-C3-2-P). Ministerio de Economía y Competitividad (Programa Estatal de Investigación de Excelencia) 2014-2016. 18.500 EUR. I examined the links of several features of corporate governance with properties of reporting and textual disclosures. Publications [6], [7], and [8] above.

#### C.4. Contracts, technological or transfer merits

- PRINCIPAL RESEARCHER “European Accounting Review – Expanding the Impact and Diversity of European Accounting Research” European Accounting Association. Diciembre 2020 a Diciembre 2023. 75.000 EUR.
- PRINCIPAL RESEARCHER “What are the wider supervisory implications of the Wirecard case?” European Parliament – (Governance Support Unit [EGOV]) Project: PE 651.383 (PE 651.383). Agosto 2020 a Octubre 2020. 6.000 EUR.
- Co-director of “Cátedra UAM-Audidores Madrid de Información Financiera Corporativa.” Financed by: Instituto de Censores Jurados de Cuentas de España, Agrupación Territorial Primera. Junio 2013 a Junio 2016. 90.000 EUR.

#### C.5. Publications relevant for knowledge transfer

- García Osma, B., Gisbert, A, & B. Navallas. (2020) “What are the wider supervisory implications of the Wirecard case: Public Oversight Systems for Statutory Auditors in the EU” (ISBN: 978-92-846-7343-8). European Parliament.

#### C.6. Editor and editing responsibilities

- Editor of *European Accounting Review*, 2020-2023; *Spanish Journal of Finance and Accounting*, 2017-2019; and ARC EAA PhD Feedback, since 2016
- Editorial Board member of: *Accounting and Business Research*, from 2015. (JCR, Scopus/SJR), *Accounting in Europe*, from 2013. (Scopus/SJR) and *Journal of Business, Finance and Accounting*, from 2019 (JCR, Scopus/SJR).
- Project evaluation for: Agencia Nacional de Evaluación y Prospectiva, Social Sciences and Humanities Research Council of Canada
- Reviewer in more than 20 international journals

#### C.7. Participación en comités científicos y organizadores

- Member of the scientific committee of 13 congresses and seminars, including the scientific committee of the European Accounting Association
- Member of the organizing committee of 6 congresses and seminars
- Co-director of 16 editions of the International Accounting Research Symposium, in collaboration with the Fundación Ramon Areces and Cátedra UAM-Audidores Madrid, between 2007 and 2021, annually, except for the pandemic year 2020.
- Co-director of 12 editions of the Conferences in International Regulation in accounting, in collaboration with the Fundación Ramon Areces and Cátedra UAM-Audidores Madrid, between 2012 and 2021, annually, except for the pandemic year 2020.